

DEPARTMENT OF THE ARMY
Corps of Engineers Omaha District
215 North 17th street
Omaha, Nebraska 68102-4978

DM 1125-2-5

CEMRO-LM

Memorandum
No. 1125-2-5

15 April 1996

Plant
REVOLVING FUND PLANT RENTAL

1. Purpose. This memorandum prescribes the policy and procedures for charging for the use of revolving fund plant.
2. Applicability. This memorandum applies to all Omaha District and Missouri River Division Offices utilizing revolving fund plant.
3. Reference.
 - a. ER 37-2-10, Accounting & Reporting Civil Works Activities.
 - b. DR 37-1-1, Accounting and Reporting .
4. Revolving Fund Rental Rates.
 - a. Omaha District Logistics Management Office is responsible for the following:
 - (1) Revise plant rental rates to compensate operating expense .
 - (2) Notify all offices utilizing revolving fund plant whenever rental rates are revised.
 - (3) Maintain supporting document when rates are revised.
 - (4) Ensure each office utilizing revolving fund plant is submitting a monthly ENG Form 4479, Cost Transfer Entry/Reference Document.
 - b. Offices utilizing revolving fund plant are responsible for the following:
 - (1) Ensure plant rental is being charged daily except holidays, Saturdays and Sundays, unless the revolving fund plant is used on those days.
 - (2) Submit an ENG Form 4479, Cost Transfer Entry/Reference Document, in accordance with paragraph 4b(1) above, 5 days after each reporting period.

This memorandum supersedes DM 1125-2-5 dated 15 December 1981.

DM 1125-2-5

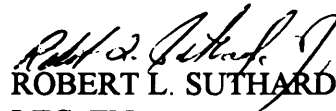
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(3) Report excess/surplus revolving fund plant to Logistics Management Office immediately.

(4) Notify Logistics Management Office whenever a substantial expense is anticipated so they may immediately take necessary action.

(5) Ensure expenses to revolving fund items are charged to the applicable operating account. These expenses include maintenance, fuel, lubricant, parts depreciation, insurance, etc.

FOR THE COMMANDER:


ROBERT L. SUTHARD
LTC, EN
Deputy Commander

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